

1 AMENDMENT TO HOUSE BILL 1107

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1107, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Illinois Income Tax Act is amended by  
6 adding Section 213 as follows:

7 (35 ILCS 5/213 new)

8 Sec. 213. Assistive technology devices tax credit.

9 (a) Beginning with taxable years ending on or after  
10 December 31, 2003, each taxpayer that is a small business is  
11 entitled to a credit against the tax imposed by subsections  
12 (a) and (b) of Section 201 in the amount of 50% of the amount  
13 spent by the taxpayer in the taxable year, up to a maximum  
14 credit of \$2,500 in the taxable year, for modifications to or  
15 the purchase of assistive technology devices for people with  
16 disabilities to improve their functional capabilities on the  
17 job. The Department shall establish by rule those expenses  
18 that are eligible for the credit under this Section. The tax  
19 credit may not reduce the taxpayer's liability to less than  
20 zero. This Section is exempt from the provisions of Section  
21 250 of this Act.

22 (b) If the amount of the credit exceeds the tax

1 liability for the year, the excess may be carried forward and  
2 applied to the tax liability of the 5 taxable years following  
3 the excess credit year. The credit shall be applied to the  
4 earliest year for which there is a tax liability. If there  
5 are credits from more than one tax year that are available to  
6 offset a liability, the earlier credit shall be applied  
7 first.

8 (c) In this Section:

9 "Small business" means a business that (i) has 14  
10 employees or less and (ii) has a gross income, for federal  
11 income tax purposes, of \$3,000,000 or less in the taxable  
12 year.

13 "Assistive technology device" means any item, piece of  
14 equipment, or product system, whether acquired commercially,  
15 off the shelf, modified, or customized, that is used to  
16 increase, maintain, or improve functional capabilities of  
17 people with disabilities.

18 "People with disabilities" includes any person who has a  
19 physical or mental impairment that substantially limits one  
20 or more of the major life activities of the individual; who  
21 has a record of such an impairment; or who is regarded as  
22 having such an impairment.

23 Section 99. Effective date. This Act takes effect upon  
24 becoming law."